In the Claims

1. (Cancelled)

2. (Previously Presented) A non-oriented electrical steel sheet comprising: on a mass percent basis,

C: 0.02% or less;

Si: 4.5% or less;

Mn: 3% or less;

Al: 3% or less;

P: 0.5% or less;

Ni: 5% or less; and

Cu: 0.2% to 4%,

wherein a volume ratio of Cu precipitates in crystal grain interior is in the range of from 0.2% to 2%, and

an average particle size of the Cu precipitates is in the range of from 1 to 20 nm.

3. (Previously Presented) A non-oriented electrical steel sheet comprising: on a mass percent basis,

C: 0.02% or less;

Si: 4.5% or less;

Mn: 3% or less;

Al: 3% or less;

P: 0.5% or less;

Ni: 5% or less; and

Cu: 0.2% to 4%,

wherein the yield stress is not less than CYS (MPa) represented by the following formula 1,

a volume ratio of Cu precipitates in crystal grain interior is in the range of from 0.2% to 2%, and

an average particle size of the Cu precipitates is in the range of from 1 to 20 nm:

$$CYS = 180+5,600[\%C]+95[\%Si]+50[\%Mn]+37[\%Al]+435[\%P]+25[\%Ni]+22d^{-1/2} \cdots\cdots \text{(Formula 1)}$$

where d is an average grain diameter (mm) of the crystal grains.

4. (Previously Presented) A non-oriented electrical steel sheet comprising: on a mass percent basis,

C: 0.02% or less;

Si: 4.5% or less;

Mn: 3% or less;

Al: 3% or less;

P: 0.5% or less;

Ni: 5% or less; and

Cu: 0.2% to 4%,

wherein the steel sheet forms Cu precipitates in crystal grain interior having a volume ratio of 0.2% to 2% and an average particle size of 1 to 20 nm by aging treatment at 500°C for 10 hours.

5. (Previously Presented) The non-oriented electrical steel sheet according to one of Claims 2 to 4, further comprising at least one of Zr, V, Sb, Sn, Ge, B, Ca, a rare earth element, and Co as a component,

wherein the content of each of Zr and V is 0.1% to 3%,

the content of each of Sb, Sn, and Ge is 0.002% to 0.5%,

the content of each of B, Ca, and the rare earth element is 0.001% to 0.01%, and

the content of Co is 0.2% to 5%.

6.-15. (Cancelled)

16. (New) The non-oriented electrical steel sheet according to Claim 2, wherein the steel sheet has an iron loss of 6 W/kg or less.

17. (New) The non-oriented electrical steel sheet according to Claim 3, wherein the steel sheet has an iron loss of 6 W/kg or less.

18. (New) The non-oriented electrical steel sheet according to Claim 4, wherein the steel sheet has an iron loss of 6 W/kg or less.

19. (New) The non-oriented electrical steel sheet according to Claim 5, wherein the steel sheet has an iron loss of 6 W/kg or less.

20. (New) The non-oriented electrical steel sheet according to Claim 2, wherein the steel sheet has a yield strength of 450 MPa or more.

21. (New) The non-oriented electrical steel sheet according to Claim 3, wherein the steel sheet has a yield strength of 450 MPa or more.

22. (New) The non-oriented electrical steel sheet according to Claim 4, wherein the steel sheet has a yield strength of 450 MPa or more.

23. (New) The non-oriented electrical steel sheet according to Claim 5, wherein the steel sheet has a yield strength of 450 MPa or more.